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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 33/2023-State Tax

Sachivalaya, Gandhinagar, 24th August, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN- 59)GST-2023/S. 158A(1)GST Cell:- In exercise of the powers conferred by section 158A of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby notifies “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under Section 158A of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017).

1. This notification shall come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, “Account Aggregator” means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company-Account Aggregator (Reserve Bank) Directions, 2016.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Joint Secretary to Government.

